

***IN THE DISTRICT COURT OF THE UNITED STATES***

***for the Western District of New York***

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**OCTOBER 2013 GRAND JURY  
(Impaneled 10/25/2013)**

**THE UNITED STATES OF AMERICA**

**-vs-**

**INDICTMENT**

**CHARLES WEBER**

**Violations:**  
Title 26, United States Code,  
Section 7206(1)  
(2 Counts)

**COUNT 1**

**(Making and Subscribing a False Return)**

**The Grand Jury Charges That:**

1. On or about April 15, 2009, in the Western District of New York, the defendant, CHARLES WEBER, a resident of Snyder, New York, did willfully make and subscribe a U. S. Nonresident Alien Income Tax Return (Form 1040NR) for the calendar year 2006, which was verified by a written declaration that it was made under the penalties of perjury and which he did not believe to be true and correct as to every material matter.

2. That income tax return, which was prepared and signed in the Western District of New York and was filed with the Internal Revenue Service, falsely stated that the defendant was a nonresident alien; falsely stated that the defendant's only taxable income was \$745.33 in dividends; falsely stated that the defendant had not been present in the United States during calendar year 2006; and failed to disclose that the defendant was

engaged in the operation of a business activity, that is, a dental practice, from which he derived gross receipts and sales and received income, whereas, as the defendant then and there well knew, the defendant was a citizen of the United States; the defendant had received taxable income in addition to dividends; the defendant had been present in the United States during calendar year 2006; and the defendant was required by law and regulation to disclose the operation of the business activity, the gross receipts and sales he derived therefrom, and the income from the business activity.

**All in violation of Title 26, United States Code, Section 7206(1).**

**COUNT 2**

**(Making and Subscribing a False Return)**

**The Grand Jury Further Charges That:**

1. On or about April 15, 2009, in the Western District of New York, the defendant, CHARLES WEBER, a resident of Snyder, New York, did willfully make and subscribe a U. S. Nonresident Alien Income Tax Return (Form 1040NR) for the calendar year 2007, which was verified by a written declaration that it was made under the penalties of perjury and which he did not believe to be true and correct as to every material matter.

2. That income tax return, which was prepared and signed in the Western District of New York and was filed with the Internal Revenue Service, falsely stated that the defendant was a nonresident alien; falsely stated that the defendant's only taxable income was \$812 in dividends; falsely stated that the defendant had not been present in the United States during calendar year 2007; and failed to disclose that the defendant was

engaged in the operation of a business activity, that is, a dental practice, from which he derived gross receipts and sales and received income, whereas, as the defendant then and there well knew, the defendant was a citizen of the United States; the defendant had received taxable income in addition to dividends; the defendant had been present in the United States during calendar year 2007; and the defendant was required by law and regulation to disclose the operation of the business activity, the gross receipts and sales he derived therefrom, and the income from the business activity.

**All in violation of Title 26, United States Code, Section 7206(1).**

DATED: Buffalo, New York, January 13, 2015.

WILLIAM J. HOCHUL, JR.  
United States Attorney

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A TRUE BILL:

S/FOREPERSON